

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.1717/Del/2024  
Assessment Year: 2012-13

Mahender,  
C/o MR Sahu, House No.651,  
1<sup>st</sup> Floor, Sector-10A,  
Gurgaon – 122 001,  
Haryana.

Vs ITO,  
Ward-2(4),  
Gurgaon.

PAN: BJDPM6654B

(Appellant)

(Respondent)

Assessee by	: Shri M.R. Sahu, CA
Revenue by	: Shri Sanjay Kumar, Sr. DR
Date of Hearing	: 08.10.2024
Date of Pronouncement	: 16.10.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 12.02.2024 of the National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No.CIT(A), Gurgaon-1/11732/2019-20 arising out of the appeal before it against the order dated 04.12.2019 passed u/s 144/147 of the Income Tax Act, 1961 (hereinafter

referred to as ‘the Act’) by the ITO, Ward-2 (4), Gurgaon (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. At the time of hearing, the ld. AR has submitted that the assessee has not received the notices from ld.CIT(A) and also submitted that in fact, the AO has erred in making the reopening on the basis of the Investigation Wing report which had no concern with the assessee. After going through the order of the ld.CIT(A), we find that notices are shown to be issued through ITBA and in Form No.35, the assessee had mentioned the e-mail address of himself for service of the notices. The ld. AR’s submission is that the assessee being an individual was not aware of the functionality of ITBA so may be escaped the notices.

3. After going through the merits of the submissions, we find it an appropriate case to give the assessee an opportunity to contest on merits. Consequently, the assessment order is set aside and the issue on merits is restored to the files of the AO to give the assessee an opportunity of hearing and decide the issue afresh.

Order pronounced in the open court on 16.10.2024.

Sd/-

(NAVEEN CHANDRA)  
ACCOUNTANT MEMBER

Dated: October, 2024.

dk

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi